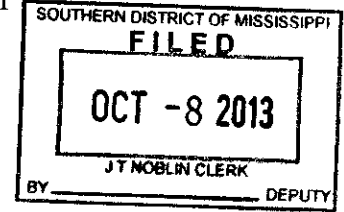


IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
SOUTHERN DIVISION



UNITED STATES OF AMERICA,

Plaintiff,

CASE NO:

1:13cv388 LG-JmrL

v.

JUANITA PARKER;
BILLY PATRICK PARKER;;
MISSISSIPPI DEPARTMENT OF
REVENUE;
MISSISSIPPI DEPARTMENT OF
EMPLOYMENT SECURITY;
CHANCERY CLERK OF GEORGE
COUNTY;
GEORGE COUNTY TAX ASSESSOR,

Defendants.

COMPLAINT

The United States of America, by and through undersigned counsel, alleges as follows for its Complaint in this matter:

1. The United States brings this complaint pursuant to 26 U.S.C. §§ 7401 and 7403, to reduce to judgment the outstanding federal employment tax liabilities (Form 941) of the defendant Juanita Parker for the taxable periods ending 9/30/1999, 12/31/1999, 3/31/2000, 6/30/2000, 9/30/2000, 12/31/2000, 3/31/2001, 6/30/2001, 9/30/2001, 12/31/2001, 3/31/2002, 6/30/2002, 9/30/2002, 12/31/2002, 3/31/2003, and 6/30/2003, and Parker's federal unemployment tax liabilities (Form 940) for tax periods

ending 12/31/1994 through and including 12/31/2000 and 12/31/2002. The United States also seeks to foreclose its federal tax liens upon real property owned by Parker in satisfaction of her unpaid employment and unemployment tax liabilities according to the law and practice of this Court.

2. This action is authorized and sanctioned by the Chief Counsel, Internal Revenue Service, a delegate of the Secretary of the Treasury, and is brought at the direction of the Attorney General of the United States, in accordance with the provisions of 26 U.S.C. §§ 7401 and 7403.

VENUE AND JURISDICTION

3. Jurisdiction over this action is conferred upon this Court pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402.

4. Venue is proper pursuant to 28 U.S.C. §§ 1391 and 1396, because defendant Parker resides within this judicial district and the real property upon which the United States seeks to foreclose (the "Subject Property") is located in this judicial district.

PARTIES

5. Defendant Juanita Parker is the taxpayer and resides in George County, Mississippi, within the jurisdiction of this Court.

6. Defendant Billy Patrick Parker resides in George County, Mississippi and is subject to the jurisdiction of this Court. He is named in this action pursuant to 26 U.S.C. § 7403(b) because he claims, or may claim, an interest in the Subject Property.

7. Defendant Mississippi Department of Revenue is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because Mississippi Department of Revenue claims or may claim an interest in the Subject Property.

8. Defendant Mississippi Department of Employment Security is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because Mississippi Department of Employment Security claims or may claim an interest in the Subject Property.

9. Defendant Chancery Clerk of George County is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because Chancery Clerk of George County claims or may claim an interest in the Subject Property.

10. Defendant George County Tax Assessor is named as a party to this action pursuant to 26 U.S.C. § 7403(b) because George County Tax Assessor claims or may claim an interest in the Subject Property

PROPERTY DESCRIPTION

11. The Subject Property is located at 5128 Highway 26W, Lucedale, Mississippi and is further described as follows:

All the NE ¼ of SE ¼ lying and being North of Mississippi State Highway No. 26, Section 17, Township 2 South, Range 8 West, George County, Mississippi.

Index in NE1/ 4 of SE1 /4, Section 17, Township 2 South, Range 8 West, George County, Mississippi.

12. The Subject Property was purchased by Juanita Parker and defendant Billy Patrick Parker from James W. Davidson and Cathy D. Davidson by warranty deed on or about January 23, 2003. The deed was recorded in the Chancery Court records in

George County, Mississippi on January 29, 2013 at Book 289 Page 192. (A true and correct copy of the warranty deed is attached hereto as Exhibit A).

COUNT I

Reducing Juanita Parker's Federal Employment (Form 941) Tax Liabilities to Judgment

13. Defendant Juanita Parker was responsible for filing and paying in full her federal employment taxes (Form 941) for the tax periods ending 9/30/1999, 12/31/1999, 3/31/2000, 6/30/2000, 9/30/2000, 12/31/2000, 3/31/2001, 6/30/2001, 9/30/2001, 12/31/2001, 3/31/2002, 6/30/2002, 9/30/2002, 12/31/2002, 3/31/2003, and 6/30/2003.

14. On the dates set forth below, a delegate of the Secretary of the Treasury of the United States properly made assessments against Juanita Parker for unpaid federal employment taxes, penalties and interest for the periods and in the amounts shown on the following table:

Tax Period	Assessment Date	Tax	Late Filing Penalty	Federal Tax Deposit	Failure to Pay Penalty	Interest
9/30/1999	11/10/2003	10,475.89	2,357.08	1,047.59	2,566.59	4,149.61
9/30/1999	12/15/2003			523.79		
9/30/1999	10/16/2006				52.38	
12/31/1999	11/10/2003	12,643.78	2,844.85	1,264.38	2,908.07	4,599.57
12/31/1999	12/15/2003			632.19		
12/31/1999	10/16/2006				252.88	
3/31/2000	10/13/2003	7,522.71	1,692.61	752.27	1,579.77	2,458.36
3/31/2000	11/17/2003			376.14		
3/31/2000	10/16/2006				300.90	
6/30/2000	10/13/2003	6,768.69	1,522.96	676.86	1,319.89	1,977.03
6/30/2000	11/17/2003			338.43		
6/30/2000	10/16/2006				372.28	
9/30/2000	10/13/2003	8,918.91	2,006.75	891.89	1,605.40	2,302.45
9/30/2000	11/17/2003			445.95		
9/30/2000	10/16/2006				624.33	
12/31/2000	10/13/2003	10,946.92	2,463.06	1,094.69	1,806.24	2,462.52
12/31/2000	11/17/2003			547.35		
12/31/2000	10/16/2006				930.49	
3/31/2001	10/13/2003	2,907.00	654.07	290.70	436.05	565.83

3/31/2001	11/17/2003			145.35		
3/31/2001	10/16/2006				290.69	
6/30/2001	10/13/2003	3,394.59	763.78	194.10	458.27	568.56
6/30/2001	11/17/2003			169.73		
6/30/2001	11/24/2003				2.44	
6/30/2001	11/24/2003					11.53
6/30/2001	10/16/2003				53.64	
9/30/2001	10/13/2003	4,044.42	909.99	404.43	485.33	578.91
9/30/2001	11/17/2003			202.22		
9/30/2001	10/16/2006				525.77	
12/31/2001	10/13/2003	5,082.87	1,143.65	508.29	533.70	611.75
12/31/2001	11/17/2003			254.14		
12/31/2001	10/16/2006				737.02	
3/31/2002	10/13/2003	5,675.28	1,276.94	567.53	510.78	572.18
3/31/2002	11/17/2003			283.76		
3/31/2002	10/16/2006				908.04	
6/30/2002	10/13/2003	4,122.38	927.54	412.23	309.18	333.59
6/30/2002	11/17/2003			206.12		
6/30/2002	10/16/2006				721.41	
9/30/2002	10/13/2003	8,701.93	1,957.93	870.18	522.12	533.61
9/30/2002	11/17/2003			435.10		
9/30/2002	10/16/2006				1,653.37	
12/31/2002	10/13/2003	9,908.94	2,229.51	990.89	445.90	427.00
12/31/2002	11/17/2003			495.45		
12/31/2002	10/16/2006				2,031.34	
3/31/2003	11/17/2003	7,621.42	1,714.82	762.14	266.75	248.01
3/31/2003	12/22/2003			381.07		
3/31/2003	10/16/2006				1,635.85	
6/30/2003	11/3/2003	9,065.19	815.87	906.52	90.65	77.53

15. The IRS properly issued notice of each of the assessments described in paragraph 15 above to Juanita Parker and made a demand for payment. Despite proper notice and demand, Juanita Parker has failed, neglected, or refused to pay the amount of these assessments in full. As of October 1, 2013, there remains due and owing from Juanita Parker to the United States for unpaid employment taxes for the periods ending September 30, 1999 through June 30, 2003 the amount of \$ 316,246.56, plus interest and other statutory accruals.

COUNT II**Reducing Juanita Parker's Federal Unemployment (Form 940) Tax Liabilities to Judgment**

16. Juanita Parker was responsible for filing and paying in full her federal unemployment taxes (Form 940) for the taxable periods ending 12/31/1994 through and including 12/31/2000 and 12/31/2002.

17. On the dates set forth below, a delegate of the Secretary of the Treasury of the United States properly made assessments against Juanita Parker for unpaid federal unemployment taxes (Form 940), penalties and interest, for the periods and in the amounts shown on the following table:

Tax Period	Assessment Date	Tax	Late Filing	Failure to Pay	Federal Tax Deposit	Interest
12/31/1994	11/3/2003	320.39	72.09	80.10		386.64
12/31/1995	11/3/2003	412.89	92.90	103.22		409.29
12/31/1996	11/3/2003	712.16	160.24	178.04		573.32
12/31/1997	11/3/2003	1,263.79	284.35	315.95	126.36	795.88
12/31/1998	11/3/2003	1,406.05	316.36	351.51	140.60	682.41
12/31/1999	11/24/2003	1,527.84	343.76	336.12	152.78	545.85
12/31/2000	11/3/2003	1,250.62	281.39	200.10	125.04	277.22
12/31/2002	11/10/2003	1,110.60	249.88	44.42		43.97

18. The IRS properly issued notice of each of the assessments described in paragraph 18 above to Juanita Parker and made a demand for payment. Despite proper notice and demand, Juanita Parker has failed, neglected, or refused to pay the amount of the assessments in full. As of October 1, 2013, there remains due and owing from Juanita Parker to the United States for unpaid unemployment taxes for 1994-2000 and 2002 the amount of \$12,594.14, plus interest and other statutory accruals.

COUNT III

Foreclosure of Federal Tax Liens on Real Property

19. Pursuant to 26 U.S.C. §§ 6321 and 6322, liens for the unpaid federal taxes described in paragraphs 15 and 18 above arose on the dates of assessment in favor of the United States and continue to encumber all property and rights to property belonging to and/or controlled by Juanita Parker, including the Subject Property.

20. On or about February 12, 2004, a Notice of Federal Tax Lien was recorded in the public records of George County, Mississippi, concerning the federal employment tax liabilities of Juanita Parker for tax periods ending 3/31/2000, 6/30/2000, 9/30/2000, 12/31/2000, 3/31/2001, 9/30/2001, 12/31/2001, 3/31/2002, 6/30/2002, 9/30/2002 and 12/31/2002. (A true and accurate copy of the Notice of Federal Tax Lien is attached hereto as Exhibit B.)

21. On or about February 12, 2004, a Notice of Federal Tax Lien was recorded in the public records of George County, Mississippi, concerning the federal employment tax liabilities of Juanita Parker for tax periods ending 9/30/1999, 12/31/1999, 6/30/2001, 3/31/2003 and 6/30/2003 as well as the federal unemployment tax liabilities of Juanita Parker for tax periods 12/31/1994 through 12/31/2000 and 12/31/2002. (A true and accurate copy of the Notice of Federal Tax Lien is attached hereto as Exhibit C.).

22. The federal tax liens described above attach to the Subject Property, and the United States is entitled to have its tax liens foreclosed, to have the property sold free and clear of the claims of any of the defendants to this litigation, and to have the

proceeds of sale attributable to Juanita Parker's ownership of the Subject Property applied to Juanita Parker's unpaid federal tax liabilities.

WHEREFORE, the Plaintiff, United States of America, prays that this Court order, adjudge and decree:

- A. That Defendant Juanita Parker is indebted to the United States for unpaid federal employment tax liabilities (Form 941) for the tax periods ending 9/30/1999, 12/31/1999, 3/31/2000, 6/30/2000, 9/30/2000, 12/31/2000, 3/31/2001, 6/30/2001, 9/30/2001, 12/31/2001, 3/31/2002, 6/30/2002, 9/30/2002, 12/31/2002, 3/31/2003, 6/30/2003 in the amount of \$316,246.56, plus interest and other statutory additions from October 1, 2013.
- B. That Defendant Juanita Parker is indebted to the United States for unpaid federal unemployment tax liabilities (Form 940) for the tax periods ending 12/31/1994, 12/31/1995, 12/31/1996, 12/31/1997, 12/31/1998, 12/31/1999, 12/31/2000 and 12/31/2002 in the amount of \$12,594.14, plus interest and other statutory additions from October 1, 2013.
- C. That the federal tax liens of the United States with regard to Juanita Parker attach to the Subject Property, that the tax liens be foreclosed and that the property be sold according to law, free and clear of the liens and claims of the parties herein.
- D. That the proceeds of sale be distributed in accordance with the determination of this Court with respect to the priorities of the liens and the claims of the parties herein and that the proceeds of sale distributed to the United States be applied to Juanita Parker's unpaid federal tax liabilities as set forth in this Complaint.

- E. That the United States be granted its costs incurred in this action and that this Court grant such other and further relief as it deems just and proper.

Respectfully submitted,

KATHRYN KENEALLY
Assistant Attorney General

By:

/s/

Pascale Guerrier

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U.S. Department of Justice

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